

NEW REVENUE LAW IN REVISED FORM DOUBLES TAXATION

Text of Measure Now In Hands
of Collector Haley Changes
Its First Reading

IMPORTANT PROVISIONS ARE SWEEPING IN SCOPE

Incomes and Other Features of
Bill Are Explained In Full
and Classified

Get ready to pay just double the income tax you have been paying to Uncle Sam. The text of the new revenue law, passed by congress and signed by the President, reached the office of Collector Haley yesterday, and corrects several mistakes regarding the law printed locally. These errors, it was pointed out by Collector Haley, were due to the fact that many changes were made in the bill before it was passed and statements regarding the provisions of the act might have been right at the time they were sent here, but the changes made were incorrect at the time of the passage of the measure.

The bill provides a normal tax on all incomes for married persons above \$4,000, as heretofore, but increases the rate from one to two per cent. Single persons with incomes above \$4,000 must also pay two per cent instead of one per cent as heretofore.

A tax varying in proportion to the amount of the income is imposed upon all incomes above \$20,000. The rates are as follows: On incomes between \$20,000 and \$40,000, one per cent; between \$40,000 and \$60,000, two per cent; between \$60,000 and \$80,000, three per cent; between \$80,000 and \$100,000, four per cent; between \$100,000 and \$150,000, five per cent; between \$150,000 and \$200,000, six per cent; between \$200,000 and \$250,000, seven per cent; between \$250,000 and \$300,000, eight per cent; between \$300,000 and \$400,000, nine per cent; between \$400,000 and \$500,000, ten per cent; between \$500,000 and \$1,000,000, eleven per cent; between \$1,000,000 and \$2,000,000, twelve per cent; above \$2,000,000, thirteen per cent.

These rates shall affect incomes for the current year," said Haley. "The new law also defines very clearly just what constitutes 'income,' and the secretary of the treasury is authorized to tax the accumulated profits where not distributed by companies.

Important Feature Explained

"One point that I should like to have brought to the attention of every employer in the Territory, is that the law provides that withholding agents must in future withhold two per cent of incomes instead of one per cent as heretofore. This is important. Still another feature of the law is that the taxes are payable June 15 instead of June 30 as before, and the returns must be filed March 1 of each year.

The tax as it affects the corporations of the Territory, is also increased from one to two per cent, and the returns must be made to this office not later than March 1 of each year. These taxes also are due and payable June 15 instead of June 30 as heretofore.

The inheritance or estate taxes imposed by the new law have been changed from the old schedule as follows:

On all estates in excess of \$50,000, one per cent; between \$50,000 and \$100,000, two per cent; between \$100,000 and \$250,000, three per cent; between \$250,000 and \$450,000, four per cent; between \$450,000 and \$1,000,000, five per cent; between \$1,000,000 and \$2,000,000, six per cent; between \$2,000,000 and \$3,000,000, seven per cent; between \$3,000,000 and \$4,000,000, eight per cent; between \$4,000,000 and \$5,000,000, nine per cent, and in excess of \$5,000,000, ten per cent.

Exemption

The exemption on estates below \$50,000 is granted by the provisions of the law. The measure also directs that executors of estates shall file with the government a notice of his appointment to his post within thirty days of his appointment. The tax falls due one year after the death of the testator, and the estates of non-residents must pay equally with the estates of residents.

The measure contains a number of provisions for special taxes, among the most important of which are the taxes upon corporations, joint stock companies or associations organized for profit. These shall pay fifty cents on each \$1,000 worth of its capital stock surplus and undivided profits. The law exempts concerns of this class with a capital of less than \$50,000, but imposes the tax upon all foreign corporations that come within the terms of the act.

Other Special Taxes

Other special taxes are thirty dollars per annum on stock brokers, fifty dollars per annum on pawnbrokers, twenty dollars per annum on ship brokers, ten dollars per annum on custom house brokers. Theaters must pay according to seating capacity, as heretofore, twenty-five per annum for 250 seats; fifty dollars for 250 to 500 seats; seventy-five for 500 to 800 seats; \$1,000 for anything above 800 seats. In cities or towns of 5,000 population or less the tax will be one-half of these amounts.

Proprietors of circuses are not forgotten and must pay \$100 a year; proprietors of public exhibitions ten dollars a year. Bowling alleys and billiard rooms must pay five dollars for each alley or table, manufacturers of tobacco and cigars and cigarette makers also taxed according to scale of annual manufacture.

COURSE OF TRADE MOVES SERENELY

Increased Consumption of Refined Is the Only Change
Brokers Report

Exports of Refined to Europe
and South America Are
Growing

Willett & Gray report sales of 215,000 bags raws during the week ended September 14. They report total stock 237,771 tons, against 254,727 tons last week and 262,944 tons last year.

Estimated amounts to the United States from Cuba and Porto Rico, 30,000 tons; Hawaii, 20,000 tons; Philippines Islands, 17,000 tons; various, 20,000 tons; total, 42,000 tons, against total 117,000 tons last year.

Cuba—Entire island receipts were 555 tons, against 6739 tons last week, 9038 tons last year and 11,000 tons in 1914. Exports, 14,147 tons; stock, 853,084 tons, against 330,473 tons last year. Central grinding, 1, against 3 last week, 1 last year and 1 in 1914. Stocks in the United States and Cuba together of 595,804 tons, against 623,555 tons last week and 624,024 tons last year, a decrease of 28,760 tons from last year.

Refined Moved Fast

The amount of the demand for refined sugar exceeded expectations, as, in addition to the good business from the local trade, foreign countries have also bought quite freely, the latter business of the week reaching 15,000 tons for several countries in Europe as well as South America. This excellent combined demand for refined sugar has necessitated our refiners being rather free buyers of raws and, as Cuban sell, they were not disposed to meet this demand very freely, the market this week has advanced.

Porto Rico was sold this week to the extent of 7000 bags at 5.27 cents, this being the first sale of Porto Rico sugars in quite a long period.

Another feature that gave sellers encouragement was the remarkably small exports from Cuba.

Domestic sugars, which have not been imported into this country for several years, owing to preferential duty allowed by Canada, were sold today at 4 1/2 cents c. & f. to Federal, the parity of 4 1/2 cents c. & f. for Cuba.

Big Louisiana Crop

Advices from Louisiana received this week show that the crop is considerably ahead of a normal year, as one barrel of new cane syrup arrived on September 5. The first arrival of new syrup last season was on October 19, and this early arrival shows that the crop is considerably more advanced than at the same time last year, and indicates an early start in grinding operations. There has been some talk in New Orleans of the crop exceeding 300,000 tons in size, but this extreme view is not considered in by the greater number of Louisiana planters, who are figuring on a crop of from 250,000 to 260,000 tons.

Visible Cuban Crop

Sugar continues to arrive in moderate quantities at the shipping ports—5355 tons this week with two central grinding, against 9038 tons this week last year, with one central only at work. The exports, as expected, are very light, 14,147 tons, with only 750 tons to the United States Atlantic ports, while 1210 tons went to New Orleans, 2028 tons to Galveston and 10,159 tons to Europe. Stocks are reduced slightly to 357,084 tons.

The weather continues favorable for the growing crop. Visible production to September 9 is 2,970,573 tons. Our special cable states that general and abundant rains have occurred during the week over the western part of the island. Our later cable advices report that only one central now continues at work.

Market for Refined

As noted above, the refined demand has been excellent, both locally and for foreign use, and quotations are higher, both for local consumption and for export. On Tuesday the Federal, who has been quoting 6.25 cents, the same as other refiners, advanced his price to 6.40 cents, and on Wednesday the other refiners increased their prices correspondingly. The Federal then further advanced to 6.60 cents, regular terms, but all other refiners, including Warner, are at the 6.40-cent level. New business at the advance is very light. Export quotations are also higher, as during the week sugars were sold as low as 5.95 cents net cash, in bond, while now it seems impossible to buy at lower than 5.25 cents.

Michigan telegraphs that Michigan and Ohio new crop beet sugars are offered, without guarantee, at 6.05 cents, New York basis, for territory west of Pittsburgh and north of the Ohio river. The shipment is to be made within thirty days from date of commencement of factories' operations—approximately October 1, 1916. Later advices from Michigan state that the beet quotations has advanced to 6.20 cents, but that it is still possible to buy at 6.05 cents.

The committee on public accounts, in

Mill Engineers' Program Arranged For Convention

JOSEPH MEINKECKE, CHIEF
ENGINEER OF MAUI AGRICULTURAL COMPANY, WHO
WILL LEAD THE DEBATE ON
"LUBRICATION" AT THE MILL
ENGINEERS' CONVENTION.

HERMAN K. SCHOLEFIELD,
ENGINEER OF HALAWA
PLANTATION, WILL RE-
PORT ON "STEAM-ROOM MA-
CHINERY" AT THE ENGINE-
ERS' CONVENTION, OCTOBER 9.



Rare Entertainment Has Been Provided For Coming Gathering of Machinery Experts

THE Mill Engineers' convention is only ten days off and the program committee is getting things in shape to give everyone a good time. Return postal cards sent to the members of the association already received by the committee indicate that there will be a larger attendance this year than ever before.

R. Repton Hind, president of the society acknowledged yesterday that the program is going to be one that no engineer can afford to miss.

The set discussions, papers and debates will be held in the forenoon at the Library of Hawaii, leaving the afternoon free for excursions and inspection trips to nearby points of interest.

Papers in Pamphlet Form

Three papers have been received and are being printed. These are the reports on "Lubricants and Lubrication" by Joseph Meincke; the report on "Sugar Mill Machinery," by H. K. Scholefield; and that of G. F. Winter on "Crystallizers and Centrifugals."

President Hind hopes to receive the manuscripts of all the papers and reports to be read at the convention this week so as to have them printed and mailed to members in time for personal before the meeting. The discussion can be made the most valuable part of the sessions if this is done. The order in which the papers are to be read has not been definitely settled but delegates and their friends Sunday, October 8, at Nanakuli beach, the wonderful stretch of coral sands midway between Ewa and Waiwae, said to be the best beach in Hawaii. This will be an all-day outing.

Monday afternoon the delegates will all go to jail—not to the popular resort on Menehune street, but to inspect the new and modern concrete and steel building in the center for the stream of oxygen. The acetylene flame simply heats the metal while the burning oxygen pencil rips out the molten metal like a saw.

The welding torch throws a flat flame in which the two gases are mingled. There is no metal or alloy which will withstand this flame or that of the cutting torch.

"Oxygen is one of the few things that is cheaper since the war started," Mr. Anderson said. "It is separated from air by the liquid air process, and air is just as cheap as ever was. Both torches have come to stay and no well equipped machine shop can get along without them."

MAKKE, KAPAA AND LIHUE
AND FARMERS AGREE

The newly elected directors of Makee Sugar Company are J. M. Spalding, president; C. H. Cooke, vice-president; George Rodiek, treasurer; J. F. C. Higgins, secretary; and E. B. Tenney, director. A. Haneberg is auditor. It was announced yesterday that Makee mill will take care of the Kapaia homesteaders' cane because they have the track facilities to do so.

The Lihue railroad will be extended to Kailua, as originally planned, as all the Makee sugar is to be shipped from Ahukini. Negotiations are now in progress between all interests concerned, including the two plantations, the Kapaia homesteaders and the pineapple growers and it is believed that amicable arrangements covering all matters in dispute will soon be reached.

Value of Mexican's Cargo

The 12,000 tons of sugar arriving on the Mexican at Delaware Breakwater Sunday September 24, gets in on a price in the vicinity of 5.50. A. M. Nowell, manager of the Sugar Factor's Company stated yesterday. There were a large number of sales during the few days preceding her arrival, at a wide range of prices and the price received has yet to be exactly determined.

About 1740 tons of the Mexican's cargo was unloaded at San Francisco September 1 and will take the lower price ruling at that time. The cargo that went to Philadelphia sold for about \$1,300,000.

The Ewa Finals

Ewa Plantation Company harvested approximately 32,044 tons this year. Castle & Cooke stated yesterday that this is about what the crop amounts to, there having been some low grades left over from last year that have been counted in on this crop, and some of the low grades produced this year will go over to 1917. The 1915 crop was 29,502 tons and the June, 1916 estimate 29,600. The agents' provisional estimate for 1917 is 30,000 tons.

Waialua's Crop

Waialua Agricultural Company finished grinding its 1916 crop last Saturday night and is now drying off its low grades. Castle & Cooke stated yesterday that the total crop will be 31,126 tons while the June estimate this year was 30,000. The agent's preliminary estimate for 1917 is also 30,000 tons.

RHEUMATISM

Have you ever tried Chamberlain's Pain Balm for rheumatism? If not, you are wasting time, as the longer this disease runs on the harder it is to cure. Get a bottle today, apply it with a vigorous massage to the afflicted parts and you will be surprised and delighted at the relief obtained. For sale by all dealers. Benson, Smith & Co., Ltd., agents for Hawaii.

OXY-ACETYLENE GAS CUTS SANDWELDS IRON

Torches Being Used In Engineer-
ing and Plantation Work
Throughout Islands

Kahuku Plantation Company's mill stack is being wrecked by means of the oxy-acetylene torch. The Engineering Company has taken this contract and when the old steel stack is out of the way it will be replaced by a reinforced concrete smokestack in its place. This will be the second concrete smokestack to be erected by sugar mills, the first having been completed at Waimanalo plantation on Kauai a year ago.

In tearing down the steel stack all the scaffolding has been built inside. The plates are cut out by the oxygen flame torch and as each plate is cut away it is lowered to the ground. W. A. Anderson, manager of the Acetylene Light and Agency Company, sales agents for the torches, and suppliers of oxygen stated yesterday that the steel cutting outfit has been sold to Kekaha and a number of other plantations.

The oxy-acetylene welding outfit complementary to the cutter has been sold to Kekaha, Mahe, Lihue and Honolulu plantations. This apparatus is mounted on a light truck or frame-work, and can be taken into the field or anywhere that welding and repairing needs to be done. The oxy-acetylene flame will weld iron, steel, brass, copper or any other metal except galvanized iron.

Named 15-Foot Fly-Wheel

When the 15-foot fly-wheel at Kilauea mill broke, last summer, the plantation engineer rented two small oxy-acetylene welding outfits from the local garages on Kauai and the broken wheel was mended in place instead of sending it to the iron works in Honolulu as would have been necessary had not these welders been at hand. The repairs included three spokes and a segment of the rim.

Steel rails and beams, truck bodies, bed-plates and other heavy structural steel members can be welded and repaired without dismemberment of the machinery or buildings of which they are a part.

What Torch Is Like

The cutting torch has a disc shaped burner perforated around its outer edge for the acetylene with a single opening in the center for the stream of oxygen. The acetylene flame simply heats the metal while the burning oxygen pencil rips out the molten metal like a saw.

The welding torch throws a flat flame in which the two gases are mingled. There is no metal or alloy which will withstand this flame or that of the cutting torch.

"Oxygen is one of the few things that is cheaper since the war started," Mr. Anderson said. "It is separated from air by the liquid air process, and air is just as cheap as ever was. Both torches have come to stay and no well equipped machine shop can get along without them."

Sales Last Week

During the week ended September 23 sales of raw sugar amounted to 72,000 bags from store. Shipments were 12,000 bags Porto Rico. About 525 tons of full-duty sugars in store and about 1000 tons of 88-degree Philippines, and 50,000 tons of Louisiana were sold to refiners.

Good News From Pahalua

A wireless received by C. Brewer & Co. yesterday reported 120 inches rain on the makai fields Monday, the first moisture these fields have had this summer. Nevertheless, there has been a good supply of water in the flumes and grinding has gone on continuously.

Niuli Ends Harvest

Niuli has finished grinding its 1916 crop, having harvested 2100 tons. The June estimate was 2500 tons. Last year this plantation harvested 3098 tons.

Formosa Crop

The 1916 Formosa crop was 290,953 tons and the first estimates of the next crop are 338,997 tons, an increase of 48,000.

HEAVY WITHDRAWALS DURING SEPTEMBER

Writing from New York September 15, the correspondent of one of the sugar houses states that during the week there was considerable absorption of both raw and refined. About 200,000 bags were taken out of store.

In spite of their protestations to the effect that their intention was to hold out for a much higher range of prices, it is rather significant that the syndicate managers sold a lot of sugar at 4 1/2 and 4 1/4 mostly ex store.

The exchange market advanced quite vigorously up till yesterday, but met with considerable selling pressure then, and it was at once evident that the "bullish" element is still far from having recovered its nerve. It is believed there has been at least 30,000 tons of refined sugar sold this week for export, most of it going to Argentina, but buying for Europe on a large scale such as took place about this time last year has not materialized though "hope springs eternal" in the breast of the "men in the street."

Unless some influence comes from without we fear that present prices are about as high as they can be until some new element comes into the reckoning.

PLANTATIONS ARE USING
SOLAR WATER HEATERS

Honolulu Plantation Company has recently installed two 100-gallon Alco solar heaters to provide a constant supply of hot water for the use of the Japanese laborers in its camps. Between seventy-five and one hundred of these solar heaters have been sold by the Acetylene Light and Agency company, and their field of usefulness is constantly being extended. W. A. Anderson, manager of the company, stated yesterday.

The heater is a shallow box painted black inside, and with a glass top. It is set on the roof of a building at the slope of the roof. The outlet pipes are at the top of the box on the upper edge and, as hot water always rises, a constant stream of almost boiling hot water flows from the heater during the day time. The Alco heater can be connected up with a tank or reservoir and will in that way maintain a constant supply.

DAVIES PLANTATIONS

Theo H. Davies & Company report that all their plantations except Union Mill and Waialua have finished grinding. Union Mill had to shut down in midsummer to make repairs, which caused the delay. Waialua will finish its harvest in another fortnight.

Yesterday's Prices

A cablegram received from New York yesterday reported two sales in quantity affecting the Hawaiian basis, one at 5.89 and one at 5.77. Holders were asking 6.02 with 5.90 bid. Yesterday's average was 5.84.

The Beet Outlook

Preliminary reports on the condition of the domestic beet crop are that success and yield per acre will be less than last year. The acreage is much larger, however, so that the total tonnage will be the same.

TERRIBLE CASE OF ECZEMA CURED

Body and Face Covered with Itching,
Painful Eruption—5 Years of
Suffering Beyond Description—
Thought Death was Near.

WANTS WORLD TO KNOW
OF CURE BY CUTICURA

"No tongue can tell how I suffered for five years with itching and bleeding eczema, until I was cured by the Cuticura Remedies. I began to feel better after the first bath with Cuticura Soap, and one application of Cuticura Ointment. I continued with the Cuticura Soap and Cuticura Ointment, and have taken four bottles of Cuticura Remedy, and consider myself well. This was nine years ago and I have had no return of the trouble since. Every person having any doubt about this wonderful cure by the Cuticura Remedies can write to my address. Mrs. Alice Egan, 93 Iron Road, Battle Creek, Mich., Oct. 10, 1909."

The suffering which Cuticura Soap and Cuticura Ointment have alleviated among skin-tortured, distressed infants and children, and the comfort they have afforded worn-out and worried parents have led to their adoption in countless homes as a priceless treatment for the skin. Eczema, rash, and every form of itching, burning, scaly humor are speedily cured by Cuticura in the majority of cases, when all else fails.

Cuticura Soap (Gile), Cuticura Ointment (Gile), and Cuticura Remedy (Gile), are sold throughout the world. Please Write to Chas. Corp., 145 N. 1st St., Columbus, Ohio, for a Free Trial of Cuticura Soap on Skin Diseases.

Russian Consumption Grows

In Russia during the past year 1,832,128 tons were released for inland consumption. This is the largest amount on record, and shows a large increase over previous years. It is partly due to the suppression of the drink traffic. Some Russian experts predict lack of labor and other difficulties for the coming campaign and view the outcome with apprehension.

Olaa Cuts Estimate

Olaa will finish grinding its 1916 crop the first week in October, and so far as it is possible to state the crop will be about 21,500 tons, Bishop & Co. stated yesterday. This is 500 tons less than the revised estimate issued in August.

Lihue and Grove Farm

The 1916 Lihue crop, including their share of Grove Farm sugars, is 20,167 tons. H. Hackfeld & Co. stated yesterday. The Grove Farm crop is 4758 tons, which makes the total sugar turned out by Lihue this year 24,925 tons.

CIVIC CONVENTION AND FAIR SUCCESS

People of Big Island Make Splendid Showing of Their Products and Resources

Exhibits at County Expo Remarkable for Their Variety and Excellent Arrangement

(Continued from Page 6)

Lewis McNeill, aged, eleven months and twenty-three days.

Division 1: Open only to babies of Oriental parentage:

Class 1: Babies three months to six months of age. Wong Kim Lin, six months, first; Dot Yoshie, four months, second.

Class 2: Babies, six months to eighteen months of age: Talyo Hong, eighteen months, first; Jiro Ichihara, fifteen months, second.

Division 2: Open to all except Oriental parentage:

Class 1: Babies, three months to six months of age. Fels Bowman, four months, first; Judith Lodenkamp, four months, second.

Class 2: Babies, six months to eighteen months. Lewis McNeill, eleven months, twenty-three days, first; Mary Fisher, eighteen months, second.

Says Who Sings

Those responsible for Hilo's singing were George W. Wilfong, George Deha Jr., Alex Deha, Steven Deha Jr., Bernard Lande, Bernard Vickers, Charles W. Fawcett, F. J. Cooper, W. W. Paris, Jack Omerio, J. A. C. Kennedy, E. C. Wilfong, Jack Bai, Mr. Shaver, Ed Patterson, H. A. Wessel, William McCallum and C. W. Davis.

Executive Committee of Fair—H. B. Elliot, chairman; E. G. Allen, secretary; treasurer: J. B. Thompson, Section A, farm products; D. Mc H. Forbes, Section B, useful and ornamental plants; Section C, school exhibits; H. Hapal, Section D, home industries; C. E. Willard, Section G, poultry; etc.; James Henderson, Section H, livestock; D. S. Bernum, government exhibits and Section I, baby show; C. S. Carlsmith, Section J, photographic exhibits; H. Atkinson, Section K, Japanese school exhibits.

Some Other Officials

Special Committees—Section J, photographic exhibits, C. S. Carlsmith, Edward Ayres and G. Nagami; Section B, Sub-section, ornamental plants and flowers, Mrs. H. B. Elliot, Mrs. E. T. Moore, Mrs. J. W. Russell and Miss Carolyn Shipman.

Judges—Products, Section A, F. G. Kraus, Donald MacIntyre, useful and ornamental plants, Section B, F. G. Kraus, Donald MacIntyre; school exhibits, Section C, government schools, Mrs. E. H. Moore, Mrs. George Laughon, Mrs. W. S. Terry, Mrs. Thomas Cook, Mrs. J. A. C. Kennedy, Charles H. Will, L. F. Sternemann, Norman Lyman.

School Exhibits, Section C, Japanese schools—Mrs. S. Maehida, Mrs. A. Kido, Miss S. Oka.

Home Industry, Section D—Mrs. W. S. Terry, Miss W. I. Ahrens, Rev. Mr. Stephen Deha, Jr.

Manufactured Products, Section E—C. F. Baker, W. D. Baker.

Agricultural Implements, Section F—C. F. Baker, W. D. Baker.

Poultry, Pigeons, Canaries and Rabbits, Section G—Leslie Clark, J. R. Robertson.

Livestock, Section H—Leonard N. Case, L. von Tompky, F. A. Medall.

Baby Show, Section I—Doctor Patterson, Dr. J. S. B. Pratt.

Photographic Exhibits and Contents, Section J—Dr. J. S. B. Pratt, Twigg Smith, D. S. Bowman.

Commercial Exhibits—Mrs. H. B. Elliot, Raymond C. Brown, Thomas C. White.

Noteworthy Commercial Exhibits—Wall & Dougherty, winner of Hilo Trust Company silver cup; R. L. Little, second prize ribbon; Okada Shoe Factory, highly commended; Hilo Electric Light Company, Kwong See Wo, Von Hamm-Yong Company, Volcano Stables and Transportation Company, Hilo Iron Works, Theo. H. Davies & Co., Ltd., E. N. Holmes, Hilo Mercantile Company, E. C. Hall & Sons, Japanese Merchants Association, Hilo Mercantile Company, Crescent City Coffee Company, First Bank of Hilo, Ltd., Henry May & Co., Honolulu Star-Bulletin, Hawaii Drug Company, Hilo Emporium, Ltd., The Pacific Commercial Advertiser, E. H. Moore & Co., Hawaii Telephone Company, F. C. Beamer, H. Hackfeld & Co., Ltd., Serrao-Kasama Wine Company.